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10 **UNITED STATES DISTRICT COURT**  
11 **DISTRICT OF NEVADA**

12 UNITED STATES OF AMERICA,

13  
14 Plaintiff,

15 v.

16 DANIEL J. PAULSON, ELIZABETH  
17 PAULSON, IZZY HOLDINGS, LLC., ARAN  
KAHN and WESTSTAR LOAN SERVICING  
18 CORPORATION,

19 Defendants.

CIVIL No. 2:20-cv-00361 RFB-NJK

**UNITED STATES' MOTION TO EXTEND  
THE TIME TO SERVE THE  
SUMMONSES AND COMPLAINT  
UNDER F.R.C.P. 4(m) BY 90 DAYS**

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21 The United States hereby moves the Court under Federal Rule of Civil Procedure 4(m) to  
22 extend the time in which it must serve the defendants in this matter by 90 days.

23 The United States previously notified the Court that Defendant Elizabeth Paulson  
24 recently filed a Chapter 13 Bankruptcy petition (Bankruptcy case number 20-10744). *See* ECF  
25 #4. Ms. Paulson has listed the real property at issue in the instant District Court case on her  
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1 Bankruptcy Schedules.<sup>1</sup> See ECF #11 in the Bankruptcy case, at ECF page 14 of 43.

2 Because of Ms. Paulson's Bankruptcy case and the automatic stay of 11 U.S.C. § 362(a),  
3 service of the summonses and complaint in the instant District Court case has stalled.

4 Mr. Aran Kahn, who is a lien holder in the referenced real property and a defendant in the  
5 instant District Court case, recently filed a motion to dismiss the Bankruptcy case. See ECF #25  
6 in the Bankruptcy case. The Chapter 13 Bankruptcy Trustee is also seeking to dismiss the  
7 Bankruptcy case. See ECF #23 in the Bankruptcy case.

9 If the Bankruptcy case is dismissed, the United States could proceed with service in the  
10 instant District Court case. It is anticipated that the Bankruptcy Court will rule on the motions to  
11 dismiss filed in the Bankruptcy case in the near future and the additional 90 days will also allow  
12 the United States to determine what actions it will take in the Bankruptcy case to protect its  
13 interest in the real property.

14 The instant case was filed on February 20, 2020. None of the defendants in this District  
15 Court case have been served because of the referenced Bankruptcy case. If the requested  
16 extension of time is granted, the United States would be required to effectuate service on or  
17 before August 18, 2020.

18 There would be no prejudice to Ms. Paulson or any of the other defendants in the instant  
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25 <sup>1</sup> The fact that Ms. Paulson is now claiming that *she* owns the real property supports the  
26 Government's argument in the instant case that Izzy Holdings, LLC., which is the entity that was  
27 used to purchase the property, is merely a nominee. See the third claim of the complaint.  
28

1 case if this motion is granted. Further, good cause exists for this motion based on Ms. Paulson's  
2 Bankruptcy case.

3 Respectfully submitted this 14th day of May, 2020.

4 RICHARD E. ZUCKERMAN  
5 Principal Deputy Assistant Attorney General

6  
7 /s/ Charles M. Duffy  
8 CHARLES M. DUFFY  
9 Trial Attorney, Tax Division  
10 U.S. Department of Justice

11 Attorneys for the United States of America  
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8 **UNITED STATES DISTRICT COURT**  
9 **DISTRICT OF NEVADA**  
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11 UNITED STATES OF AMERICA,

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13 v.

14 DANIEL J. PAULSON, ELIZABETH  
15 PAULSON, IZZY HOLDINGS, LLC., ARAN  
16 KAHN and WESTSTAR LOAN SERVICING  
CORPORATION,

17 Defendants.  
18

CIVIL No. 2:20-cv-00361 RFB-NJK

**ORDER GRANTING THE UNITED  
STATES' MOTION TO EXTEND THE  
TIME TO SERVE THE SUMMONSES  
AND COMPLAINT UNDER F.R.C.P. 4(m)  
BY 90 DAYS**

19 BASED ON THE Motion to Extend the Time to Serve the Summonses and Complaint  
20 filed by the United States and good cause appearing therefore, the Motion is granted and the  
21 United States shall effectuate service on or before August 18, 2020.  
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23 IT IS SO ORDERED,

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25   
26 United States Magistrate Judge

27 May 14, 2020  
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